

Hon. Ann A. Scott Timmer, Chair
Attorney Regulation Advisory Committee
Arizona Supreme Court
1501 W. Washington St.
Phoenix, AZ 85007

**IN THE SUPREME COURT
STATE OF ARIZONA**

In the Matter of:

PETITION TO AMEND RULE 43,
ARIZ. R. SUP. CT.

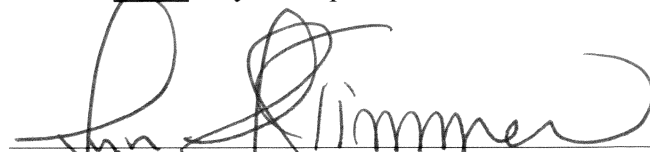
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) Supreme Court No. R-19-0030
)
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) Comment of the Attorney
) Regulation Advisory Committee
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Pursuant to Rule 28, Rules of the Arizona Supreme Court, the Attorney Regulation Advisory Committee (ARC) respectfully submits this comment regarding the above-referenced proposed rule amendments.

In its review and discussion, it was noted by the Committee that any changes to trust accounting requirements may have unintended effects or consequences. Identifying those effects or consequences is beyond the Committee's expertise, particularly given the time allotted for comment. Therefore, the Committee recommends that this issue be carefully studied before amending this or other rules pertaining to trust accounting.

RESPECTFULLY SUBMITTED this 20th day of April, 2019.

A handwritten signature in black ink, appearing to read "Ann A. Scott Timmer", is written over a horizontal line.

Hon. Ann A. Scott Timmer, Chair
Attorney Regulation Advisory Committee